STATE OF NEW YORK DEPARTMENT OF PUBLIC SERVICE

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May 28, 2004

Hon. Marlene H. Dortch Secretary Federal Communications Commission The Portals II 445 12th Street, SW Washington, D.C. 20554

Re: Comments of the New York State Department of Public Service in the Matter of

IP-Enabled Services; WC Docket No. 04-36

Dear Secretary Dortch:

Enclosed please find the comments of the New York State Department of Public Service in response to the Wireline Competition Bureau's Public Notice issued on March 29, 2004 in the above-referenced proceeding.

Should you have any questions concerning this filing, please call me at (518) 474-7687.

Very truly yours,

John C. Graham Assistant Counsel

enc.